

By: Bonnen, Button

H.B. No. 4179

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to the procedures to be used by an appraisal district in  
3 resolving a protest following the filing of a notice of protest by a  
4 property owner.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Subchapter C, Chapter 41, Tax Code, is amended by  
7 adding Section 41.445 to read as follows:

8 Sec. 41.445. INFORMAL CONFERENCE BEFORE HEARING ON PROTEST.

9 (a) The appraisal review board shall schedule an informal  
10 conference with the appraisal office for each property owner who  
11 files a notice of protest with the board, to be held before the  
12 hearing on the protest. Notice of the date, time, and location of  
13 the informal conference shall be delivered to the property owner  
14 with the notice of protest hearing required under Section 41.46.

15 (b) Except as provided by Subsection (c), the informal  
16 conference may not be scheduled to be held on the same day on which  
17 the hearing on the protest is scheduled to be held or during the  
18 five-day period preceding that date.

19 (c) On request made in writing by the property owner to the  
20 appraisal office with good cause shown, the appraisal office shall  
21 reschedule the informal conference for a later date that is before  
22 the date of the hearing on the protest. The rescheduling of the  
23 informal conference under this subsection does not require the  
24 delivery of additional written notice to the property owner. The

1 appraisal office may reschedule the informal conference for a date  
2 during the five-day period described by Subsection (b) with the  
3 property owner's consent.

4 (d) The appraisal office shall cancel the informal  
5 conference if the property owner informs the appraisal office, in  
6 writing, that the property owner elects not to participate in the  
7 conference.

8 (e) The property owner's failure to appear at the informal  
9 conference does not prevent the appraisal review board from hearing  
10 the protest and issuing an order determining the protest.

11 SECTION 2. Section 41.45(b-1), Tax Code, is amended to read  
12 as follows:

13 (b-1) An appraisal review board shall conduct a hearing on a  
14 protest by telephone conference call if [+

15 ~~(1)~~ the property owner notifies the board that the  
16 property owner intends to appear by telephone conference call in  
17 the owner's notice of protest or by written notice filed with the  
18 board not later than the 10th day before the date of the hearing [+  
19 ~~or~~

20 ~~(2) the board proposes that the hearing be conducted~~  
21 ~~by telephone conference call and the property owner agrees to the~~  
22 ~~hearing being conducted in that manner].~~

23 SECTION 3. The change in law made by this Act applies only  
24 to a protest under Chapter 41, Tax Code, for which a notice of  
25 protest is filed by a property owner on or after the effective date  
26 of this Act. A protest under Chapter 41, Tax Code, for which a  
27 notice of protest is filed by a property owner before the effective

1 date of this Act is governed by the law in effect on the date the  
2 notice of protest is filed, and the former law is continued in  
3 effect for that purpose.

4 SECTION 4. This Act takes effect September 1, 2021.